

Theya Prakashini Kanagaratnam
c/o 2316 Lakeshore Avenue, #16
Oakland, California state



FILED

SEP 25 2023

U.S. BANKRUPTCY COURT
NORTHERN DISTRICT OF CALIFORNIA

UNITED STATES BANKRUPTCY COURT
NORTHERN DISTRICT OF CALIFORNIA
OAKLAND DIVISION

In re
Theya Prakashini Kanagaratnam,

Case Account/Case # 23-40702 CN 13,
(Chapter 13)

Debtor.

AFFIDAVIT OF NON-LIABILITY OF INCOME TAX OBLIGATIONS

California State)
) ss: Notice to agent is notice to principal applies herein
Alameda County) Tracking No. TPKMGBAON09242023

I, Theya Prakashini Kanagaratnam, upon solemn affirmation do aver, depose and state for the record under the penalty of bearing false witness before God and man that the following are true and correct to the best of my knowledge and belief.

1. That I, Theya Prakashini Kanagaratnam, Affiant herein, have personal knowledge of the facts stated herein and I am competent to state to the matters set forth herein.
2. That all the facts stated herein are true, correct, and certain, admissible as evidence, and if called upon as a witness Affiant will testify to their veracity.
3. That this affidavit is in response to the "**trustee declares, under penalty of perjury, that the debtor(s) named above have failed to submit a copy of their federal income tax document(s) as required by 11 U.S.C. Section 521 (e)(2)(A)(i) Martha G. Bronitsky,**" a document that Trustee executed under penalty of perjury that fails to take into consideration the issue of territorial jurisdiction among other issues of law delineated herein.
4. That it is a fact that an Act of Congress is locally applicable in the territorial venue of the District of Columbia, federal territories, federal possessions and federal enclaves. See Title 4 USC §72, Title 28 USC §2071, §2072, Title 18 USC § 3156(a) (2), (5), (b) (2), FRCP Rule 81(d) (3), FRCrimP Rule 1(b) (9) ". . . The laws of Congress in respect to those matters **do not extend** into the territorial limits of the states, [venue here] but have force only in the District of Columbia and other places that are within the exclusive jurisdiction of the national government." . . . **Caha v. United States**, 152 U.S. 211 (1894). "Special provision is made in the Constitution for the

mistake due to lack of full knowledge, fraud by inducement, non-disclosure, concealment of material fact, misrepresentation, duress, and intimidation.

11. That Affiant hereby serves actual and constructive notice by this Affidavit that I rescind my signature on any and every papers, documents, adhesion contracts, or "agreements" that I may have signed or accepted by me on the basis of mistake due to lack of full knowledge, fraud by inducement, non-disclosure, concealment of material fact, misrepresentation, duress, and intimidation, thereby vitiating all such documents nunc pro tunc ab initio.

12. That pursuant to Internal Revenue Code § 1275 a DEBT INSTRUMENT is defined as a bond, debenture, note or certificate or other evidence of indebtedness.

13. That neither the Internal Revenue Code nor the Revenue & Taxation Code defines "**money**," but the courts have concluded that it does not embrace bonds, debentures, notes or other evidence of indebtedness. *Knox v. Lee*, 12 Wall 552, *Bank of N.Y. v. New York County*, 7 Wall 26.

14. That in the nine thousand pages of the Internal Revenue Code the term "income" has been not defined by Congress. *Eisner v. Macomber*, 252 US 189, 206, *Ballard v. United States* (1976 CA8), 535 F2d 400, 404.

15. That the United States Supreme Court has held that debts that are not redeemable are valueless. *Ontario Bank v. Lighbody*, 3 Wend. 101, *Eckart v. Burnet*, 283 US 140, *Helvering v. Price*, 309 US 409, *Gregory v. Helvering*, 293 US 465, *Putnam v. Commissioner*, 352 U.S. 82 (1956) *Williams v. Commissioner*, (1977) 429 U.S. 569.

16. That debt instruments like the current Federal Reserve Notes which lack the ability of redemption cannot form the basis of a tax obligation under the IRC or R&TC due to the inherent diminished fair market value and irredeemable nature of said debt instruments in light of IRC § § 1(f)(3), (4), (5); 63 (c) (4), R&TC §§ 17041(h), 18501(c) and HJR 192.

17. That the U.S. Supreme Court in *Williams v. Commissioner* supra, held that a debt cannot be taxed as income because a debt is something that may never be paid.

18. That Federal Reserve Notes meet the description and definition of "note" as defined in the IRC § 1275 as evidence of indebtedness and "worthless security" as defined in IRC § 165(g), see also R&TC § 19312.

19. That it is impossible to pay a debt with an instrument that is irredeemable or intrinsically worthless.

20. That a maxim of law provides that "The law never requires impossibilities." California Civil Code § 3531.

21. That Being deprived of standard lawful money of the united States of America, as a result of the national bankruptcy stipulated in House Joint Resolution 192 on June 5, 1933 as indicated in Senate Report # 93-549, Affiant denies and disclaims any **voluntary participation** in any mercantile/maritime admiralty jurisdiction of Social Security Account Number 218-19-3695 in the venue of Foreign Trade Zone of the federal corporate STATE OF CALIFORNIA. See IRC §

cession of jurisdiction from the states over places where the federal government shall establish forts or other military works. And *it is only in these places or in the territories of the United States where it can exercise a general jurisdiction.*" ***New Orleans v. United States***, 35 U.S. 10 Pet. 662 662 (1836); ***United States v. Dewitt***, 76 U.S. 9 Wall. 41 41 (1869); ***Pollard's Lessee v. Hagan***, 44 U.S. 3 How. 212 212 (1845); ***Louisville & Nashville R. Co. v. Mottley***, 211 U.S. 149 (1908); ***Foley Bros., Inc. v. Filardo***, 336 U.S. 281 (1949); ***United States v. Spelar***, 338 U.S. 217 (1949). emp added mine. See also JURISDICTION OVER FEDERAL AREAS WITHIN THE STATES REPORT OF THE INTERDEPARTMENTAL COMMITTEE FOR THE STUDY OF JURISDICTION OVER FEDERAL AREAS WITHIN THE STATES - PART II. "

5. That Title 11 U.S.C. territorial jurisdiction is limited to the District of Columbia, federal territories, federal possessions and federal enclaves as reflected in the above paragraph 4 as a matter of law. Trustee knew or should have known this as bar counsel and has no excuse as ignorance of the law is not an excuse. Title 11 U.S.C. §101. Definitions

In this title the following definitions shall apply:

(52) The term "State" includes the **District of Columbia and Puerto Rico**, except for the purpose of defining who may be a debtor under chapter 9 of this title. Emphasis added bold mine

6. That the National Prohibition Act (Volstead Act) was declared inoperative in the union of states party to the Constitution for the United States of America by the Supreme Court of the United States after the repeal the 18th Amendment upon the ratification of 21st Amendment on December 5, 1933. ***United States v. Chambers***, (1934), 291 U.S. 217; ***Massey v United States*** (1934) 291 US 608, 78 L Ed 1019, 54 S Ct 532. ***United States v Constantine*** (1935) 296 US 287, 80 L Ed 233, 56 S Ct 223, 36-1 USTC ¶ 9009, 35-2 USTC ¶ 9655; ***United States v Kesterson***, (1935) 296 US 299, 80 L Ed 241, 56 S Ct 229, 36-1 USTC ¶ 9010, 35-2 USTC ¶ 9656.

7. That Title III of the Volstead Act was taken offshore to Puerto Rico and the Virgin Islands on August 27, 1935 ch 740, §17, 49 Stat. 876, Act June 26, 1936, ch 830, Title III, §329(c), 49 Stat. 1957 and subsequently was incorporated into the 1939 Internal Revenue Code as the sole enforcement authority for the IRC at section 3123 of the 1939 IRC and later amended in the 1954 IRC at section 5318 and later into the 1986 IRC at section 5314.

8. That the application of the Volstead Act in any state of the union party to the Constitution of the United States for the united States of America after the passage of the 21st Amendment was held to be unconstitutional by the aforesaid caselaw and carries felony consequences for any person who seeks to apply the Volstead Act in the union states party to the Constitution for the United States of America on the order of "**high crimes and misdemeanors.**"

9. That Affiant is not the creation or chattel property of the Internal Revenue Service, Franchise Tax Board, its Principals, the "Corporate United States," [28 U.S.C. § 3002 (15)(A) (the alter ego for) the Federal Reserve Corporation and the International Monetary Fund], and am not under any obligation whatsoever to said entities, or any of their self-passed laws, regulations, statutes, or policies. See Titles 50 U.S.C. 407 and 22 U.S.C. 611 et seq.

10. That any and all of the various papers, documents, adhesion contracts, or "agreements" I may have signed with said entities or any others that might be construed to indicate a conclusion contrary to my herein declared will and intent were signed or accepted by me on the basis of

4612(a)(4)(C), Title 19 U.S.C. § 81a et seq. and Government Code § 6300 et seq.

22. That for all of Affiant's services performed and/or labor provided, Affiant has never received anything of value in payment for said services and/or labor as a direct result of HJR 192 that would constitute taxable income under either state or federal laws.

23. That by and upon the Act of Congress designated HJR 192, I have been forced to collect gross receipts of worthless instruments of debt as defined under IRC § § 165(g), 1275, R&TC § 19312 that are in point of fact irredeemable under the mandate of Article I Section 10, Paragraph 1, Clause 5 of the Constitution for the United States of America in conjunction with the herein cited sections of the IRC and R& T C.

24. That the forced discharge of debt obligations that are irredeemable do not constitute taxable income under either the IRC or R&TC in that there is no gain or profit to be realized as held by Williams v. Commissioner surpa.

25. That Peonage and involuntary servitude are expressly prohibited under the 13th Amendment and R. S. §1990 [42 U.S.C. § 1994] Clyatt v United States (1905) 197 US 207, 49 L Ed 726, 25 S Ct 429.; Bailey v Alabama (1911) 219 US 219, 55 L Ed 191, 31 S Ct 145.; United States v Reynolds (1914) 235 US 133, 59 L Ed 162, 35 S Ct 86; Taylor v Georgia (1942) 315 US 25, 86 L Ed 615, 62 S Ct 415.

26. That I, Theya Prakashini Kanagaratnam, your Affiant, hereby am serving actual and constructive notice of termination, waiver and declining of all mercantile, maritime admiralty benefits and am refusing, forfeiting and rejecting all mercantile, maritime admiralty benefits as the result of any assumed mercantile, maritime admiralty contract and the inherent compelled limited liability of said admiralty contracts between the undersigned and the corporate United States which came about as a direct result of Congress passage of HJR 192, because it was **NEVER MY INTENT** to volunteer to be on a joint mercantile, maritime admiralty adventure for profit under a policy of limited liability for the payment of debts, as such I have no tax liability whatsoever under the IRC,

27. That by receipt of this affidavit, under the ***notice to agent is notice to principal*** doctrine, said Trustee is so noticed of the foregoing facts and laws that govern and protect my inherent rights that are currently being threatened by said Trustee's under color of law pursuant to the demands for federal tax forms under penalty of perjury is cited for having knowledge of the law per Title 42 U.S.C. § 1986, § 1987 and 18 U.S.C. § 4 thus is subject to the provisions contained in said federal laws.

28. That said Trustee has ten (10) calendar days to review the foregoing facts and laws and further to take the proper steps to rebut the foregoing facts and laws by like kind affidavit, on a point by point basis.

29. That a failure to rebut the foregoing facts and laws within the herein designated timeframe will establish Trustee's admission of the foregoing facts and laws and further Trustee's admission of its fiduciary obligation of Trustee to withdraw the offending motion to dismiss as a matter of good faith and fair dealing of the law.

FURTHER AFFIANT SAITH NOT.

dated: September 25, 2023

Theya Prakashini Kanagaratnam
Theya Prakashini Kanagaratnam, Affiant

A notary public or other officer completing this certificate verifies only the identity of the individual who signed the document to which this certificate is attached, and not the truthfulness, accuracy, or validity of that document.

STATE OF CALIFORNIA
COUNTY OF Alameda

On September 25, 2023 before me, the undersigned,
personally appeared Theya Prakashini Kanagaratnam ☐ personally known to me - OR - ☒ proved to me
on the basis of satisfactory evidence to be the man whose name is subscribed to the within instrument and
acknowledged to me that he executed the same in his authorized capacity as a man, and that by his
signature on the instrument that he in point of fact was the man who executed the instrument.

Witness my hand and official seal

Rajiv Kumar Sharma
Signature of Notary Public

Seal:

